

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC.,)	Case No. 08-35653 (KRH)
<u>et al.</u> ,)	
)	
Debtors.)	Jointly Administered
)	

**RESPONSE TO THE DEBTORS' TWENTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON REAL
PROPERTY IN WHICH THE DEBTORS LEASED THE REAL PROPERTY)**

COMES NOW, Escambia County Tax Collector (“Escambia County”), by counsel and for its Response to Debtor’s Twenty-Fourth Omnibus Objection to Claims states as follows:

1. Escambia County filed Claim No. 1624 (the “Claim”) in the above referenced matter prior to the bar date set by this Court.
2. The Claim asserts Escambia County’s claim for pre-petition personal property taxes which were accessed under Florida law.
3. Under Florida law, the personal property taxes constituted a first priority lien against the Debtor’s personal property.
4. Under the Bankruptcy Code, Escambia County’s claim constitutes a secured priority claim.
5. Upon information and belief, the Debtors sold or otherwise disposed of the personal property subject to the Escambia County’s lien. Pursuant to this Court’s prior orders, Escambia County’s lien transferred to the proceeds of such sales.

6. The Debtor has objected to the Claim on the basis that the Claim is a claim for taxes assessed against real property. Such objection misconstrues the nature of the Claim and should be overruled.

WHEREFORE, Escambia County requests that the Debtor's objection be overruled, that the Court enter an order allowing the Claim and for such other relief as the Court deems just and proper.

Dated: August 10, 2009

Respectfully submitted,

Escambia County Tax Collector

By: /s/ Jeremy W. Martin
Jeremy W. Martin, Counsel

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Certificate of Service

I certify that on August 10, 2009, a true and correct copy of the Response to the Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in Which the Debtors Leased the Real Property was served via the Court's electronic case filing system or by regular, First-Class United States Mail, postage pre-paid, upon all necessary parties required to receive notice including the following:

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